

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 9690 Bitterroot Valley Coop 41 Ravalli

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$14,350

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	585	2,737,675	1,001,774	961,759	
2007	586	3,180,679	975,733	934,821	0
2008			1,003,612	963,520	14,350

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 443,004

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,680

Per-student amount for FY 2007----- 5,428

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	585	2,737,675	1,163,168	1,574,508	
2007	586	3,180,679	1,198,754	1,981,925	0
2008					14,350

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 407,417

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,691

Per-student amount for FY 2007----- 3,382

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Bitterroot Valley Coop 9690**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Bitterroot Valley Coop 9690</b>						
	10	Transportation Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
010			5XX	Other Purchased Services	28794.41	28423.62
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	3290.69	2462.63
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	95111.23	103711.81
			221X	Improvement of Instruction Services		
				2XX Personal Services - Employee Benefits	2353.30	4558.76
			24XX	Support Services - School Administration		
				2XX Personal Services - Employee Benefits	17072.94	17936.06
			25XX	Support Services - Business		
				2XX Personal Services - Employee Benefits	8388.68	8659.65
	82	Interlocal Agreement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				1XX Personal Services - Salaries	24823.65	15020.89
				2XX Personal Services - Employee Benefits	5049.26	3091.19
				5XX Other Purchased Services	123.71	.00
				6XX Supplies and Materials	93.61	.00
			21XX	Support Services - Students		
				1XX Personal Services - Salaries	433993.04	444737.68
				2XX Personal Services - Employee Benefits	67791.77	77275.08
				3XX Purchased Professional and Technical Services	.00	320.00
				4XX Purchased Property Services	39.95	.00
				5XX Other Purchased Services	1382.30	161.25
				6XX Supplies and Materials	1298.50	.00
				8XX Other Expenditures	125.00	105.00
			221X	Improvement of Instruction Services		
				1XX Personal Services - Salaries	350.00	.00
				2XX Personal Services - Employee Benefits	3.57	.00
			24XX	Support Services - School Administration		
				1XX Personal Services - Salaries	73234.25	90321.19
				2XX Personal Services - Employee Benefits	11886.38	13972.11
				5XX Other Purchased Services	238.43	.00
				8XX Other Expenditures	104.00	.00
			25XX	Support Services - Business		
				1XX Personal Services - Salaries	32886.17	47946.54
				2XX Personal Services - Employee Benefits	6275.47	7649.20
				4XX Purchased Property Services	.00	131.02
				5XX Other Purchased Services	99.70	21.34

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Bitterroot Valley Coop 9690**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value	
Bitterroot Valley Coop 9690							
82	Interlocal Agreement Fund						
	280	Special Education - Local and State					
		25XX	Support Services - Business				
			6XX	Supplies and Materials		901.98	102.30
			8XX	Other Expenditures		250.00	275.00
		26XX	Operation and Maintenance of Plant Services				
			3XX	Purchased Professional and Technical Services		.00	5066.64
			4XX	Purchased Property Services		2125.00	600.00
			6XX	Supplies and Materials		192.88	.00
			District/Coop Totals			818,279.87	872,548.96

**Darby K-12 Schools 0740**

01	General Fund							
	280	Special Education - Local and State						
		1XXX	Instruction					
			1XX	Personal Services - Salaries		150716.07	154078.14	
			2XX	Personal Services - Employee Benefits		20558.49	18753.08	
			5XX	Other Purchased Services		57.20	.00	
			6XX	Supplies and Materials		37.99	1682.34	
10	Transportation Fund							
	280	Special Education - Local and State						
		27XX	Student Transportation Services					
			5XX	Other Purchased Services		.00	3786.02	
14	Retirement Fund							
	280	Special Education - Local and State						
		1XXX	Instruction					
			2XX	Personal Services - Employee Benefits		22876.91	22799.67	
			District/Coop Totals				194,246.66	201,099.25

**Florence-Carlton K-12 Schls 0743**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				145331.24	162054.13
2XX	Personal Services - Employee Benefits				19981.98	16195.33
3XX	Purchased Professional and Technical Services				1028.00	1470.00
4XX	Purchased Property Services				.00	175.72
5XX	Other Purchased Services				265.32	161.32
6XX	Supplies and Materials				2582.25	5723.71
10	Transportation Fund					
280	Special Education - Local and State					
27XX	Student Transportation Services					

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Bitterroot Valley Coop 9690**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Florence-Carlton K-12 Schls 0743</b>						
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	4112.67	4222.80
			2XX	Personal Services - Employee Benefits	53.99	58.36
			5XX	Other Purchased Services	41761.64	42322.30
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	21621.72	22261.81
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	643.62	657.91
<b>District/Coop Totals</b>					<b>237,382.43</b>	<b>255,303.39</b>

**Hamilton K-12 Schools 0735**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	571158.23	711330.45
			2XX	Personal Services - Employee Benefits	97428.23	93492.51
			3XX	Purchased Professional and Technical Services	.00	1583.40
			5XX	Other Purchased Services	4450.85	507.07
			6XX	Supplies and Materials	18430.06	13424.94
			810	Dues and Fees	352.00	323.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	5607.83	5522.09
			2XX	Personal Services - Employee Benefits	1724.03	1559.57
			5XX	Other Purchased Services	1086.68	2000.00
			6XX	Supplies and Materials	34.95	.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	65.00	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	4032.00	4584.97
			2XX	Personal Services - Employee Benefits	36.79	45.63
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	14466.45	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	.00	10726.76
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Bitterroot Valley Coop 9690**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Hamilton K-12 Schools 0735</b>						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	83861.86	103988.41
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	822.43	813.65
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	605.14	685.93
<b>District/Coop Totals</b>					<b>804,162.53</b>	<b>950,588.38</b>

**Lone Rock Elem 0741**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	54893.08	.00
			2XX	Personal Services - Employee Benefits	12428.07	.00
			6XX	Supplies and Materials	324.82	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	78804.24
			2XX	Personal Services - Employee Benefits	.00	15312.67
			3XX	Purchased Professional and Technical Services	.00	30582.00
			6XX	Supplies and Materials	.00	541.34
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	801.74	1179.69
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7807.48	.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	.00	10797.04
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
696			1XX	Personal Services - Salaries	.00	21944.10
696			2XX	Personal Services - Employee Benefits	.00	14424.16
696			3XX	Purchased Professional and Technical Services	.00	3762.03
696			6XX	Supplies and Materials	.00	2642.71
<b>District/Coop Totals</b>					<b>76,255.19</b>	<b>179,989.98</b>

**Stevensville Elem 0732**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Bitterroot Valley Coop 9690**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Stevensville Elem 0732</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	213142.25	228227.07
			2XX	Personal Services - Employee Benefits	64611.09	97352.47
			5XX	Other Purchased Services	1977.73	.00
			6XX	Supplies and Materials	1876.12	2357.84
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15423.81	11600.00
			2XX	Personal Services - Employee Benefits	228.44	211.24
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	28096.24	34010.42
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	4634.57	3757.01
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15561.00	13720.00
<b>District/Coop Totals</b>					<b>345,551.25</b>	<b>391,236.05</b>

**Stevensville H S 0733**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	104516.95	111292.72
			2XX	Personal Services - Employee Benefits	30398.04	49277.29
			5XX	Other Purchased Services	848.10	58.90
			6XX	Supplies and Materials	1791.40	1573.64
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	16939.14	25320.00
			2XX	Personal Services - Employee Benefits	5695.78	6174.30
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	20667.55	16462.16
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	2533.02	3757.38
<b>District/Coop Totals</b>					<b>183,389.98</b>	<b>213,916.39</b>

**Victor K-12 Schools 0738**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT:** Bitterroot Valley Coop 9690

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Victor K-12 Schools 0738</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	57900.34	77945.03
			2XX	Personal Services - Employee Benefits	11022.30	14278.48
			6XX	Supplies and Materials	196.26	8822.46
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	125.00	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	.00	796.20
			2XX	Personal Services - Employee Benefits	.00	6.20
			5XX	Other Purchased Services	1019.50	2297.48
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8144.02	11850.76
<b>District/Coop Totals</b>					<u>78,407.42</u>	<u>115,996.61</u>
<b>Prime Applicant Totals</b>					<u>2,737,675.33</u>	<u>3,180,679.01</u>